

tor and the administrative rules review committee, containing all rules filed for publication in the prior time period. ~~The supplements shall be in such form that they may be inserted in the appropriate places in the permanent compilation.~~ The administrative rules coordinator code editor shall devise a uniform numbering system for rules and may renumber rules before publication to conform with the system.

Approved March 29, 2006

CHAPTER 1012

REAL PROPERTY —

APPROVAL OF SUBDIVISION PLAT NAME OR TITLE

H.F. 2177

AN ACT requiring the county auditor to evidence approval of the name of a subdivision plat and requiring such statement for filing the subdivision plat with the county recorder.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 354.6, subsection 2, Code 2005, is amended to read as follows:

2. A subdivision plat shall have a succinct name or title that is unique, as approved by the auditor, for the county in which the plat lies. The auditor shall evidence the approval of such name or title in a statement that shall accompany the plat as provided in section 354.11. The plat shall include an accurate description of the land included in the subdivision and shall give reference to two section corners within the United States public land survey system in which the plat lies or, if the plat is a subdivision of any portion of an official plat, two established monuments within the official plat. Each lot within the plat shall be assigned a progressive number. Streets, alleys, parks, open areas, school property, other areas of public use, or areas within the plat that are set aside for future development shall be assigned a progressive letter and shall have the proposed use clearly designated. A strip of land shall not be reserved by the subdivider unless the land is of sufficient size and shape to be of practical use or service as determined by the governing body. Progressive block numbers or letters may be assigned to groups of lots separated from other lots by streets or other physical features of the land. The surveyor shall not assign lot numbers or letters to a lot shown within a subdivision plat unless the lot has been surveyed by the surveyor in compliance with chapter 355. The auditor may note a permanent real estate index number upon each lot within a subdivision plat. Sufficient information, including dimensions and angles or bearings, shall be shown on the plat to accurately establish the boundaries of each lot, street, and easement. Easements necessary for the orderly development of the land within the plat shall be shown and the purpose of the easement shall be clearly stated.

Sec. 2. Section 354.11, Code 2005, is amended by adding the following new subsection:
NEW SUBSECTION. 6. A statement by the auditor approving the name or title of the subdivision plat.

Sec. 3. Section 354.11, unnumbered paragraph 2, Code 2005, is amended to read as follows:

A subdivision plat which includes no land set apart for streets, alleys, parks, open areas, school property, or public use other than utility easements, shall be accompanied by the docu-

ments listed in subsections 1, 2, 3, ~~and 4,~~ and 6 and a certificate of the treasurer that the land is free from certified taxes other than certified special assessments.

Approved March 29, 2006

CHAPTER 1013

INDIVIDUAL INCOME TAX AND CAPITAL GAINS — HOLDING PERIOD

H.F. 2465

AN ACT relating to the determination of the holding period for purposes of certain capital gains under the individual income tax and including effective and retroactive applicability date provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.7, subsection 21, Code Supplement 2005, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For purposes of this subsection, the term “held” shall be determined with reference to the holding period provisions of section 1223 of the Internal Revenue Code and the federal regulations adopted pursuant thereto.

Sec. 2. **RETROACTIVE APPLICABILITY DATE PROVISIONS.** This Act, being deemed of immediate importance, takes effect upon enactment and retroactively applies to all of the following:

1. Sales made on or after January 1, 2006.
2. Determining the holding period for sales made on or after January 1, 2006.
3. Tax years ending on or after January 1, 2006.

Approved March 29, 2006

CHAPTER 1014

DEPARTMENT OF NATURAL RESOURCES DUTIES

H.F. 2541

AN ACT eliminating certain duties of the department of natural resources.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 72.5, subsection 2, Code 2005, is amended to read as follows:

2. ~~In connection with development of a statewide building energy efficiency rating system, pursuant to section 473.40, the~~ The director of the department of natural resources in consulta-